

**EXHIBIT A**

**Schedule of Claims Subject to the Four Hundred Fifth Omnibus Objection**

Four Hundred Fifth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
1 GONZALEZ PEREZ, YOLANDA BOX 893 SAN SEBASTIAN, PR 00685	07/02/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	122710	Undetermined*	GONZALEZ PEREZ, YOLANDA BOX 893 SAN SEBASTIAN, PR 00685	07/06/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	160082	Undetermined*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
2 GONZALEZ SANCHEZ, CARMEN CORONEL IRIZARRY #12 CAYEY, PR00736	06/25/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	86294	Undetermined*	GONZALEZ SANCHEZ, CARMEN CORONEL IRIZARRY #12 CAYEY, PR00736	06/25/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	86363	Undetermined*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
3 GONZALEZ SOTO, JOCELYN URB ISLAZUL 3335 CALLE BELICE ISABELA, PR 00662	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	66011	Undetermined*	GONZALEZ SOTO, JOCELYN URB ISLAZUL 3335 CALLE BELICE ISABELA, PR 00662	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	66787	\$ 52,623.69
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
4 HERNANDEZ SANTANA, ROSA A. CALLE 20 AB-9 VILLAS DE RIO GRANDE RIO GRANDE, PR 00745	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	155526	\$ 30,000.00	HERNANDEZ SANTANA, ROSA A. C/20 AB-9 VILLAS DE RIO CORANDE RIO GRANDE, PR 00745	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	147683	\$ 30,000.00
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
5 JUSINO FREYRE, MARILYN PO BOX 1456 HORMIGUEROS, PR 00660	05/22/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	17503	\$ 40,486.75	JUSINO FREYRE, MARILYN PO BOX 1456 HORMIGUEROS, PR 00660	05/22/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	17253	\$ 40,486.75
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									

Four Hundred Fifth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
6 LOPEZ VAZQUEZ, AURORA URB. CIUDAD CENTRAL II CALLE HERMANOS RUPPERT #705 CAROLINA, PR 00987	07/24/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	167730	\$ 8,000.00	LOPEZ VAZQUEZ, AURORA URB. CIUDAD CENTRAL II CALLE HERMANOS RUPPERT #705 CAROLINA, PR 00987	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	66876	\$ 7,000.00
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
7 LUGO PEREZ, EDNA I CALLE JUANA GONZALEZ 15 ISABELA, PR 00662	04/06/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	4257	\$ 50,000.00*	LUGO PEREZ, EDNA I 15 CALLE JUAN GONZALEZ ISABELA, PR 00662	04/06/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	6428	\$ 50,000.00*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
8 MANGUAL FERREIRA, LUISA CONDOMINIO LOS CEDROS 1687 CALLE AMARILLO, APT 5102 SAN JUAN, PR 00926	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	73663	\$ 13,200.00*	MANGUAL FERREIRA, LUISA CONDOMINIO LOS CEDROS 1687 CALLE AMARILLO, APT 5102 SAN JUAN, PR 00926	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	70015	\$ 13,200.00
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
9 MANSO CEPEDA, WANDA L. BO. MEDIANIA BAJA PO BOX 177 LOIZA, PR 00772	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	92209	\$ 30,000.00	MANSO CEPEDA, WANDA L. BO. MEDIANIA BAJA P.O. BOX 177 LOIZA, PR 00772	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	165307	\$ 30,000.00*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									

Four Hundred Fifth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
10 MARQUEZ ALEJANDRO, ANA BO JAGUAS HC 1 BOX 8911 GURABO, PR 00778	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	134616	\$ 30,000.00	MARQUEZ ALEJANDRO, ANA BO JAGUAS HC-1 BOX 8911 GURABO, PR 00778	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	137398	\$ 30,000.00
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
11 MARRERO SANTIAGO, GISELA PO BOX 208 DORADO, PR 00646	06/26/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	84096	\$ 20,400.00*	MARRERO SANTIAGO, GISELA PO BOX 208 DORADO, PR 00646	06/26/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	91667	Undetermined*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
12 MELENDEZ ORTIZ, JOSE M. BOX 334 NAGUABO, PR 00718	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	147572	\$ 30,000.00	MELENDEZ ORTIZ, JOSE M. BOX 334 NAGUABO NAGUABO, PR 00718	06/29/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	154332	\$ 30,000.00
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
13 MORALES FIGUEROA, BETSY L. PO BOX 758 CIDRA, PR 00739	09/10/20	17 BK 03283-LTS / Commonwealth of Puerto Rico	175359	Undetermined*	MORALES FIGUEROA, BETSY L. P.O. BOX 758 CIDRA, PR 00739	06/26/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	95723	\$ 85,000.00*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
14 NIEVES HERNANDEZ, BILLY URB SANTIAGO IGLESIAS 1456 INT C MANUEL TEXIDOR SAN JUAN, PR 00921	05/22/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	31075	\$ 88,799.48	NIEVES HERNANDEZ, BILLY URB SANTIAGO IGLESIAS 1456 CALLE MANUEL TEXIDOR SAN JUAN, PR 00921	05/22/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	23743	Undetermined*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									

\* Indicates claim contains unliquidated and/or undetermined amounts

Four Hundred Fifth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
15 PEREZ IRIZARRY, ANA C JARDINES DEL CARIBE 6623 CALLE 33 PONCE, PR 00728	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	117245	Undetermined*	PEREZ IRIZARRY, ANA C JARDINES DEL CARIBE 6623 CALLE 33 PONCE, PR 00728	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	122355	\$ 21,645.12
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
16 RIVERA MELENDEZ, MARIA DE LOS ANGELES PO BOX 8283 CAGUAS, PR 00726	02/08/21	17 BK 03283-LTS / Commonwealth of Puerto Rico	179089	\$ 37,200.00	RIVERA MELENDEZ, MARIA DE LOS ANGELES P.O. BOX 8283 CAGUAS, PR 00726	09/28/20	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	176138	\$ 75,000.00*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
17 RODRIGUEZ ARROYO, JUAN B. 14 PEDRO DIAZ FONSECA URB. FERROMDEZ CIDRA, PR 00739	06/29/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	113090	Undetermined*	RODRIGUEZ ARROYO, JUAN B. URB. FERNANDEZ 14 PEDRO DIAZ FONSECA CIDRA, PR 00739	09/11/20	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	175383	\$ 75,000.00
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
18 RODRIGUEZ DEL VALLE, HERIBERTO C/ TRINITARIA BUON 1008 TOA BAJA, PR 00949	07/06/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	160581	\$ 10,989.48	RODRIGUEZ DEL VALLE, HERIBERTO CALLE TRINITARIA BUON 1008, CAMPANILLA TOA BAJA, PR 00949	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	71671	\$ 10,989.48*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.									
19 ROMAN MARTINEZ, NAYDE I. 205-11 SANTANE ARECIBO, PR 00612	07/03/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	123222	Undetermined*	ROMAN MARTINEZ, NAYDE I 205-11 SANTANA ARECIBO, PR 00612	07/03/18	17 BK 03567-LTS / Puerto Rico Highways and Transportation Authority	123182	Undetermined*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Puerto Rico Highways and Transportation Authority.									

\* Indicates claim contains unliquidated and/or undetermined amounts

Four Hundred Fifth Omnibus Objection  
Exhibit A - Claims to Be Disallowed

CLAIMS TO BE DISALLOWED

REMAINING CLAIMS

	NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT		NAME	DATE FILED	CASE NUMBER / DEBTOR	CLAIM #	CLAIM AMOUNT
20	ROMAN ROMAN, MINERVA PO BOX 1483 DORADO, PR 00646	06/28/18	17 BK 03283-LTS / Commonwealth of Puerto Rico	118346	\$ 10,000.00*		ROMAN ROMAN, MINERVA PO BOX 1483 DORADO, PR 00646	06/28/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	113619	Undetermined*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.											
21	SANTIAGO GONEZ, HECTOR HC 3 BOX 15404 JUANA DIAZ, PR 00795	07/26/20	17 BK 03283-LTS / Commonwealth of Puerto Rico	177703	\$ 84,000.00		SANTIAGO GONEZ, HECTOR HC 3 BOX 15404 JUANA DIAZ, PR 00795	06/26/18	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	95363	Undetermined*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.											
22	VELAZQUEZ ARIAS, MARITZA L. P.O. BOX 1071 QUEBRADILLAS, PR 00678	08/14/20	17 BK 03283-LTS / Commonwealth of Puerto Rico	174805	Undetermined*		VELAZQUEZ ARIAS, MARITZA L. P.O. BOX 1071 QUEBRADILLAS, PR 00678	08/14/20	17 BK 03566-LTS / Employees Retirement System of the Government of the Commonwealth of Puerto Rico	174980	Undetermined*
Reason: Duplicate liability filed against Debtor Commonwealth of Puerto Rico. All asserted liabilities, if any would be between the Claimant and the Employees Retirement System of the Government of the Commonwealth of Puerto Rico.											